OFFICE OF THE
AUDITOR GENERAL
MANITOBA

Version

March 2011

Follow-up of:
Previously Issued Recommendations

Web Version

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That the Office of the Auditor General is an accessible, transparent and independent audit office, serving the Manitoba Legislature with the highest standard of professional excellence.

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To contribute to effective governance by the Manitoba Legislature, we provide the Members of the Legislative Assembly with independent assurance and advice on:

- government accountability information;
- compliance with legislative authorities; and
- the operational performance of government.

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Respect	Honesty
Integrity	Openness

In Achieving Our Vision

Teamwork	Balanced Perspectives
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Executive Management
Carol Bellringer

Review Team
Fraser McLean
Phil Torchia

Desktop Publisher
Jan Smith

Cover Design
Cocoon Branding Inc.

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OFFICE OF THE
AUDITOR GENERAL
MANITOBA

March 2011

The Honourable George Hickes
Speaker of the House
Room 244, Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Sir:

I have the honour to transmit herewith my report titled, *Follow-up of Previously Issued Recommendations*, to be laid before Members of the Legislative Assembly in accordance with the provisions of Section 28 of The Auditor General Act.

Respectfully submitted,

Original document signed by:
Carol Bellringer

Carol Bellringer, FCA, MBA
Auditor General

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500 - 330 Portage Avenue Winnipeg, Manitoba R3C 0C4 office: (204) 945-3790 fax: (204) 945-2169
www.oag.mb.ca

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Overview by the Auditor General

This report represents our third annual follow-up report issued to the Legislature in this format. We request a status update from management, and then conduct review procedures to assess the plausibility of the statuses provided. Our review procedures provide a moderate level of assurance, as opposed to an audit, which would provide a high level of assurance.

We are pleased with the overall progress which has been made to address our recommendations. We have observed an improvement to the monitoring process by government departments. We also believe that regular public reporting of progress, combined with the scrutiny of our reports by the Public Accounts Committee (PAC), are factors which have contributed to the improvement.

PAC is an all party Standing Committee of the Legislature, Chaired by a member of the official opposition and Vice-Chaired by a member of the governing party. PAC's primary role is to examine the financial administration of public assets and spending of public funds. In our annual report on the operations of our Office, we include information about the functioning of PAC because of the partnership between PAC and our Office in the accountability cycle.

In recent years, PAC has spent considerable time asking organizations about whether our recommendations have been implemented. These questions enable PAC to obtain up-to-date information about the current status. PAC has also introduced a progressive practice of ensuring that all of the unanswered questions asked at the Committee are subsequently answered and circulated to PAC members. PAC is currently discussing changes to its procedural rules that will further strengthen the follow-up process. This report, covering 20 reports, will be referred to PAC. We strongly encourage PAC to request action plans from organizations where recommendations have not been fully implemented.

Of the 20 reports, 13 are over 5 years old, and they contain over 55% of the recommendations that are not yet implemented. They are:

Advanced Education and Literacy

- University of Winnipeg – Investment in Information Technology (Section 6)
- University of Winnipeg – Financial Review (Section 7)
- Department of Advanced Education – Student Financial Assistance Program (Section 8)
- Keewatin Community College – Investment in Information Technology (Section 9)
- Red River College of Applied Arts, Science and Technology IT Audit (Section 10)

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Conservation

- Investigation of Hecla Island Land and Property Transactions (Section 11)

Family Services and Consumer Affairs

- Family Services and Housing – Child Protection and Support Services (Section 13)

Housing and Community Development

- Department of Family Services and Housing – Public Housing Program (Section 14)
- Investigation of the Maintenance Branch of Manitoba Housing Authority (Section 15)

Innovation, Energy and Mines

- Information Technology Organization (Section 16)
- Computer Security Incident Response Capability (Section 17)

Justice

- Department of Justice – Maintenance Enforcement Program (Section 18)

Local Government

- Investigation of the Rural Municipality of St. Clements (Section 20)

The status updates for 3 more recent audits indicate that significant progress has been made in implementing the related recommendations, but work remains to fully address these reports. These reports are:

Health

- Audit of the Pharmacare Program, Manitoba Health (Section 1)

Labour and Immigration

- Audit of Workplace Safety and Health (Section 2)

Water Stewardship

- The Protection of Well Water Quality in Manitoba (Section 3)

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The remaining 4 reports are now considered cleared:

Aboriginal and Northern Affairs

- Northern Manitoba Community Councils' Financial Reporting Standards (Section 4)

Advanced Education and Literacy

- University of Winnipeg - Investigation of Missing Artifacts at the Anthropology Museum of the University of Winnipeg (Section 5)

Family Services and Consumer Affairs

- Department of Family Services - Child, Family and Community Development Branch - Agency Accountability (Section 12)

Local Government

- Review of Municipal Financial Accounting and Reporting Standards in Manitoba (Section 19)

Carol Bellringer, FCA, MBA
Auditor General

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Our Follow-up Process

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Our Follow-up Process

As part of the follow-up process, we ask management to provide us with a progress report on the status of each of the recommendations addressed to them. As well, we request that the progress report include details of the actions taken and planned to address the recommendation. We review managements' comments and perform procedures to ensure progress was fairly stated.

Each of the recommendations in our report has been classified into 1 of the 5 following categories to reflect the status as at June 30, 2010:

Implemented/Resolved
The recommendation has been implemented as issued or an alternate solution has been implemented that fully addresses the risk identified in the initial recommendation.

Action No Longer Required
The recommendation is no longer relevant due to changes in circumstances.

Do Not Intend To Implement
Management does not intend to implement our recommendation as issued or fully address the risk identified in our initial recommendation.

Follow-up Previously Completed
Recommendations were followed-up in previous reports and are no longer monitored.

Work In Progress
Management is in the process of taking steps to implement our recommendation.

The Nature of a Review

In a review, we provide a moderate level of assurance by limiting procedures to enquiry, document review and discussion, so that the risk of an inappropriate conclusion is reduced to a moderate level and the evidence obtained enables us to conclude the matter is plausible in the circumstances.

A review is distinguishable from an audit in that it provides a moderate rather than a high level of assurance. In our audits, we provide a high, though not absolute, level of assurance by designing procedures so that the risk of an inappropriate conclusion is reduced to a low level. These procedures include inspection, observation, enquiry, confirmation, analysis and discussion. Use of the term "high level of assurance" refers to the highest reasonable level of assurance

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auditors provide on a subject. Absolute assurance is not attainable since an audit involves such factors as the use of judgment, the use of testing, the inherent limitations of control and the fact that much of the evidence available to us is persuasive rather than conclusive.

Review Comments

Our review was made in accordance with Canadian generally accepted standards for review engagements, and accordingly consisted primarily of enquiry, review and discussion of the information supplied by management.

A review does not constitute an audit and consequently we do not express an opinion on these matters.

Based on our review, nothing has come to our attention to cause us to believe that the representations do not present fairly, in all significant respects, the progress made in implementing the recommendations contained in the respective reports.

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Summary of Follow-up Reviews

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Reports Followed-up		Status of Recommendations					
			Recommendations Considered Cleared				
Date Issued	Audit Report	Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
Status Reports for Recommendations Issued After June 30, 2005							
Health							
April 2006	1.0 - Audit of the Pharmacare Program, Manitoba Health	23				15	8
Labour and Immigration							
February 2007	2.0 - Audit of Workplace Safety and Health	52	39	1	4		8
Water Stewardship							
November 2005	3.0 - The Protection of Well Water Quality in Manitoba	41	5			19	17
Status Reports for Recommendations Issued Before June 30, 2005							
Aboriginal and Northern Affairs							
March 2004	4.0 - Northern Manitoba Community Councils' Financial Reporting Standards	4	3			1	
Advanced Education and Literacy							
June 2002	5.0 - University of Winnipeg - Investigation of Missing Artifacts at the Anthropology Museum of the University of Winnipeg	19	2			17	
June 2000	6.0 - University of Winnipeg - Investment in Information Technology	13			1	10	2
March 2004	7.0 - University of Winnipeg - Financial Review	15				14	1
September 2002	8.0 - Department of Advanced Education - Student Financial Assistance Program	54				49	5
February 2002	9.0 - Keewatin Community College - Investment in Information Technology	29	1			24	4
March 2004	10.0 - Red River College of Applied Arts, Science and Technology IT Audit	19				18	1
Conservation							
August 2003	11.0 - Investigation of Hecla Island Land and Property Transactions	30	1	1		26	2

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Reports Followed-up		Status of Recommendations					
			Recommendations Considered Cleared				
Date Issued	Audit Report	Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
Status Reports for Recommendations Issued Before June 30, 2005 (cont'd)							
Family Services and Consumer Affairs							
Summer 1999	12.0 - Department of Family Services - Child, Family and Community Development Branch - Agency Accountability	6	1			5	
March 2004	13.0 - Family Services and Housing - Child Protection and Support Services	12	2			9	1
Housing and Community Development							
December 2002	14.0 - Department of Family Services and Housing - Public Housing Program	40	1			33	6
November 2004	15.0 - Investigation of the Maintenance Branch of the Manitoba Housing Authority	21	1			14	6
Innovation, Energy and Mines							
March 2004	16.0 - Information Technology Organization	5				4	1
March 2004	17.0 - Computer Security Incident Response Capability	7	1			2	4
Justice							
Autumn 1997	18.0 - Department of Justice - Maintenance Enforcement Program	18				10	8
Local Government							
September 2002	19.0 - Review of Municipal Financial Accounting and Reporting Standards in Manitoba	1	1				
September 2002	20.0 - Investigation of the Rural Municipality of St. Clements	12				11	1
	Total Follow-up Reviews	**421**	**58**	**2**	**5**	**281**	**75**

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Status Reports for Recommendations Issued After June 30, 2005

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Health

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1.0 Audit of the Pharmacare Program, Manitoba Health

Original issue date - April 2006
First follow-up issued - March 2010

Overall Status of Our Recommendations

Our report from 2006 contained a total of 23 recommendations. As of our last follow-up, 8 recommendations remained in progress.

As of June 30, 2010, Manitoba Health reported that all 8 remaining recommendations were still in progress.

We encourage the Department to expedite the resolution of the remaining recommendations.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
23				15	8

Representations from the Department of Health	
1	That a comprehensive plan be developed for the strategic direction/reforms for Pharmacare. The strategic direction for Pharmacare should include: • specific objectives with targets that are measurable; • clear policy goals/objectives in relation to all key aspects or core services; and • goals/objectives, policies and procedures that support Pharmacare's key outcomes as well as wider outcomes of relevant legislation, and those of Manitoba Health, and Government. ***Status: Work In Progress***
4	That a performance measurement system be developed that will provide Manitoba Health with data that relates to how efficiently and effectively Pharmacare is being delivered. ***Status: Work In Progress***

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Representations from the Department of Health	
5	That the key aspects of Pharmacare for which to institute performance measurement be identified and a well defined protocol be developed for the collection of performance data and the preparation of performance reports. ***Status: Work In Progress***
6	That an evaluation framework be developed and implemented that will guide the undertaking of periodic evaluations of key aspects of Pharmacare's performance, including taking corrective action when necessary based on evaluation results. ***Status: Work In Progress***
7	That there be follow-up on evaluations with a documented plan that articulates: • where corrective action will be taken, when and how; • which proposals require further consideration, when that will be undertaken and how; and • which proposals are not considered appropriate for implementation and the rationale for not proceeding with them. ***Status: Work In Progress***
8	That a process for identifying the degree of risk associated with non-compliance with each aspect of the legislation, regulations, and policies be developed and a strategy for cyclically monitoring compliance in relation to the level of risk identified by management be implemented. ***Status: Work In Progress***
17	That periodic price tests be performed to assess whether the DPIN system is functioning as prescribed so that prices approved by MDSTC and the Minister, and established in DPIN, are those which are actually paid. Any necessary corrective action should be taken to ensure the appropriate prices are in DPIN. ***Status: Work In Progress***
22	That Manitoba Health ensure that physicians and pharmacists receive real time notification from the DPIN system for cases where: • clients receive inappropriate numbers of prescription drugs (polypharmacy); and • clients receive inappropriate numbers of narcotic and controlled drugs. ***Status: Work In Progress***

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Labour and Immigration

2.0 Audit of Workplace Safety and Health

Original issue date - February 2007

Overall Status of Our Recommendations

The February 2007 report included 52 recommendations to the Department.

The Department indicated that as at June 30, 2010, 39 recommendations were implemented, 8 were in progress, 1 no longer required action, and they did not intend to implement 4 recommendations.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
52	39	1	4		8

Representations from the Department of Labour and Immigration

1	That a comprehensive plan be developed for the strategic direction for WS&H incorporating The Response. The strategic direction for WS&H should link to Departmental operational plans and include: • Planned outcomes with targets that are measurable; and • Planned outcomes that are consistent with The Act. ***Status: Implemented/Resolved***
2	That a clear process or criteria for determining how resources are allocated within WS&H be developed and implemented. ***Status: Implemented/Resolved***
3	That a performance measurement system be developed that will provide WS&H with data that relates to how efficiently and effectively WS&H is being operated. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
4	That an evaluation framework be developed and implemented that will guide the undertaking of periodic evaluations of key aspects of WS&H's performance, including taking corrective action when necessary based on evaluation results. ***Status: Implemented/Resolved***
5	That there be follow-up on evaluations with a documented plan that articulates: • Where corrective action will be taken, when and how; • Which proposals require further consideration, when that will be undertaken and how; and • Which proposals are not considered appropriate for implementation and the rationale for not proceeding with them. ***Status: Implemented/Resolved***
6	That Manitoba Labour's Annual Report provide information on WS&H that is consistent with the Departmental Annual Report Instructions. ***Status: Implemented/Resolved***
7	That a risk rating process be considered for use that would rank larger employers in the province in terms of their level of risk. ***Status: Implemented/Resolved***
8	That an assessment be performed, at least annually, as to which employers in the province have the highest risk for injury and therefore should be the focus of future inspections. In addition, we recommend that WS&H receive regular statistical data on these and all other employers so that WS&H can re-prioritize accordingly and monitor its inspection progress. ***Status: Implemented/Resolved***
9	That an annual inspection plan for high-risk employers be developed and followed-up to ensure that the inspections are conducted. ***Status: Work In Progress***
10	That consideration be given to the time of day that would be considered highest risk in each industry when determining what time of day to perform inspections, and that inspections be targeted at the times that are considered higher risk. ***Status: Work In Progress***

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Representations from the Department of Labour and Immigration	
11	That a clear basis for decision-making be implemented by WS&H to determine the number of Officers to work on the Priority Firms Team. ***Status: Action No Longer Required*** *The Department indicated that there is no longer a Priority Firms Team. Instead, the 500 riskiest firms are assigned to officers based on their sector assignment.*
12	That Administrative Penalties be imposed when there is non-compliance with Improvement Orders. ***Status: Implemented/Resolved***
13	That Officers issue Improvement Orders in all instances where non-compliance is noted. ***Status: Do Not Intend To Implement*** *Management indicated that in some circumstances, issuing an improvement order for a contravention of the Act is unnecessary. Less serious issues can often be corrected through verbal direction for immediate remedy or by referral to the workplace safety and health committee.*
14	That acceptable timeframe ranges for employers to comply with Improvement Orders be stipulated in the P&P manual. ***Status: Work In Progress***
15	That a record be kept of all cases recommended to Manitoba Justice for prosecution so that it is documented that WS&H pursued further action for offences committed. ***Status: Implemented/Resolved***
16	That a policy be implemented that the method of Improvement Order follow-up to be used by Officers be appropriate given the types of Improvement Orders issued. In instances where a different form of follow-up is chosen than what is stipulated in the policy, it should be noted as an exception and the reason for the exception should be documented in the file. ***Status: Implemented/Resolved***
17	That when an Officer receives a Compliance Report from an employer indicating how Improvement Orders were complied with, that a copy is maintained on file so that there is evidence of follow-up and compliance. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
18	That Re-Inspection Reports are completed for all Improvement Order Forms for which all Improvement Orders have been complied with, and that all Improvement Orders are followed-up and that the follow-up is properly documented. ***Status: Implemented/Resolved***
19	That all fatalities and serious injuries be responded to, in person, immediately upon notification. ***Status: Implemented/Resolved***
20	That all complaints received be responded to as soon as possible and in accordance with the "Prioritization of Complaints" Policy. ***Status: Implemented/Resolved***
21	That management run reports regularly with respect to the status of complaints received so that they are aware when complaints received have gone unattended to for extended periods. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
22	That a quality assurance review process be implemented as part of the annual performance evaluation process as follows: • That a sample of files from each Officer be selected for review on an annual basis; • That higher risk files be targeted for review; • That the reviews assess whether: – Deadlines for compliance with Improvement Orders were appropriate; – Extensions, if granted, were appropriate; – Policies were complied with; – Appropriate documentation was maintained on file; and – Proper follow-up of Improvement Orders was done and in a timely manner; • That management discusses the results of the file reviews with the Officers; • That management watches for common problems noted throughout the file reviews for possible staff training ideas; • That management monitors inspection activity for consistency in interpretation of The Act and regulations; • That management performs test re-inspections of workplaces after an Officer has completed an inspection, to determine if the results of the two inspections were comparable or whether the Officer may need additional guidance; and • That management compares the number of Improvement Orders issued by Officer as well as the number of inspections completed by each Officer in a given time period to determine if work is being distributed appropriately. ***Status: Work In Progress***
23	That information about additional employers in the province be obtained and maintained so that WS&H can make informed decisions about what additional workplaces to focus their efforts on through inspections. ***Status: Implemented/Resolved*** *The Department told us that their database is connected to the Workers Compensation Board's (WCB) database of employers, which contains all medium and high risk firms. This risk based approach is reasonable.*

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Representations from the Department of Labour and Immigration	
24	That WS&H review and clarify what data fields in LINK should be changed to required fields to ensure that all pertinent information about an employer is included in the employer workplace database. ***Status: Implemented/Resolved***
25	That an individual be assigned the responsibility of obtaining updated employer information on a regular basis (monthly). One example of another database that WS&H could use to update its database is the Companies Office business registry. ***Status: Implemented/Resolved*** *While the Department did not receive data from any sources other than the WCB, their risk based approach is reasonable.*
26	That a general review be performed to ensure that data is being stored consistently and appropriately in LINK. ***Status: Work In Progress***
27	That the P&P Manual include the policy that outlines "Prioritization of Complaints" and that the turnaround time for complaints be based on the type of complaint received. In addition, that the P&P Manual include guidance as to what form of Improvement Order follow-up is acceptable under what circumstances. ***Status: Implemented/Resolved***
28	That a form or tracking device be developed that summarizes the details of the inspections of mines performed, including when the inspection was done, by whom, and what sections of the mine were inspected as evidence that each mine is being inspected as often as required per policy. ***Status: Implemented/Resolved***
29	That consideration be given to removing the standard wording that automatically appears on the Re-Inspection Report form or perhaps use a drop-down menu, to reduce the risk of misleading wording with respect to how the Improvement Orders were followed-up. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
30	That consideration be given to the use of a checklist/tool to assist Officers when completing all inspections/investigations that would help ensure that all relevant aspects of The Act and regulations have been considered. ***Status: Do Not Intend To Implement*** *The Department indicated that a checklist containing all possible contraventions would be very long and impractical for use during an inspection, while more limited checklists could potentially lead officers to only look for contraventions of the legislation that are listed on the checklist.*
31	That the standard forms in place be modified so that an Officer is required to provide a general description of the visit. ***Status: Implemented/Resolved***
32	That the P&P Manual be reviewed and updated for the new regulations that took effect on February 1, 2007. ***Status: Implemented/Resolved***
33	That the process undertaken in producing a new policy/procedure or making changes to an existing policy/procedure be documented, including approvals, and that these documents be kept on file. ***Status: Implemented/Resolved***
34	That acceptable timeframes for employers to comply with the various types of Improvement Orders be developed and documented and that these acceptable timeframes be included in the P&P Manual to ensure that all Officers are aware of the timeframes. ***Status: Work In Progress***
35	That a policy be developed and included in the P&P Manual outlining the criteria as to when extensions on compliance dates can/should be granted. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
36	That the P&P Manual includes a requirement to develop a plan that dictates how frequently each employer in the province should be inspected. ***Status: Do Not Intend To Implement*** *The Division prioritizes workplaces for inspections based on their injury rate, the degree of hazards present in the workplace, compliance experience of the workplace, number of serious incidents, economic factors, and tips and complaints. Recognizing there are more than 30,000 employers in the province, developing a plan to inspect every employer regardless of risk is not practical.*
37	That an annual work plan of all non-emergency inspections that are to be completed be prepared. ***Status: Implemented/Resolved***
38	That when at all possible, inspections be performed on an unannounced basis. ***Status: Implemented/Resolved***
39	That all inspections be conducted and information recorded in accordance with the P&P Manual. ***Status: Implemented/Resolved***
40	That all documentation to support the training received by new Officers be maintained on file. ***Status: Work In Progress***
41	That when an exception is made for a new Officer not to take a certain aspect of the regular training, that this be recorded as an exception and that the exception be appropriately approved. ***Status: Work In Progress***
42	That "Period of Time (Field) Evaluations" be completed for all new Officers and maintained on file. In addition, WS&H should develop a policy of a minimum number of field evaluations that should be completed for each new Officer. ***Status: Implemented/Resolved***
43	That performance reviews should be completed for all new Officers prior to the Officers beginning to complete inspections/investigations without the constant supervision of a more senior Officer. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
44	That all staff receive performance reviews at least annually and that these are maintained on file. ***Status: Implemented/Resolved***
45	That adequate evidence be obtained and maintained for all Improvement Orders, such as: • A detailed description of what the Officer observed or the steps taken to determine that the deficiency existed; and where applicable • Digital pictures. ***Status: Implemented/Resolved***
46	That signatures be obtained from the Officer and employer and worker representatives on all formal communication that flows between WS&H and the employer, and that these signed documents be maintained on file. ***Status: Implemented/Resolved***
47	That the details of all investigations be well documented and that such documentation be maintained on file, regardless of the severity of the incident. ***Status: Implemented/Resolved***
48	That all investigations be conducted in accordance with the P&P Manual. ***Status: Implemented/Resolved***
49	That indisputable evidence be obtained and documented for all investigation files. ***Status: Do Not Intend To Implement*** *The Department has advised that this issue was discussed with the Department of Justice and it was determined that the Division's investigation files meet appropriate standards of evidence and are adequate for prosecution purposes.*
50	That signatures be obtained from the witness and the Officer on all Witness Statements and that these signed documents are maintained on file. If a witness refuses to sign a Witness Statement, this should be documented on the Witness Statement as well as the reason given by the witness. ***Status: Implemented/Resolved***

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Representations from the Department of Labour and Immigration	
51	That in addition to determining the risk ratings of employers, WS&H implement a plan to calculate risk ratings of all industries and sub-industries in the province on a regular basis to determine future education requirements. ***Status: Implemented/Resolved***
52	That an annual schedule of all educational initiatives to be performed be prepared and followed-up regularly. ***Status: Implemented/Resolved***

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Water Stewardship

3.0 The Protection of Well Water Quality in Manitoba

Original issue date - November 2005
First follow-up issued - March 2009
Second follow-up issued - March 2010

Overall Status of Our Recommendations

Our report from 2005 contained a total of 41 recommendations. As of our last follow-up report, 22 recommendations remained outstanding.

In its June 30, 2010 progress report, the Department reported that 5 additional recommendations were now implemented and the remaining 17 recommendations were still in progress.

We continue to encourage the Department to implement the remaining recommendations.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
41	5			19	17

Representations from the Department of Water Stewardship

1	That the Province review and finalize its water quality standards, objectives, and guidelines, as per the latest November 22, 2002 draft document on a priority basis. As well, that the Province draft related regulations regarding private system sampling and analysis. These actions, in turn, may then facilitate the proclamation of Section 3 of *The Drinking Water Safety Act and The Water Protection Act* and communicate an understanding of standards for water quality that all citizens should be aware of regarding their source of drinking water. ***Status: Work In Progress***

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Representations from the Department of Water Stewardship	
4	That the Province introduce a requirement for all persons to submit a report on well drilling activities regardless of the ownership of the equipment used. ***Status: Work In Progress***
6	That the Department, in consultation with the Office of the Chief Medical Officer of Health, develop a protocol for communication to private well owners of existing events of contamination (bacterial, nitrate, metals, chemical). ***Status: Implemented/Resolved***
8	That the Department provide the Members of the Legislative Assembly with a written update of the status of the recommendations contained in the Drinking Water Advisory Committee report. ***Status: Work In Progress***
9	That the Department develop an operating manual for the Bacteriological Water Testing Subsidy Program. ***Status: Work In Progress***
13	That the Department, with the assistance of Civil Legal Services, clarify the terms and conditions included in its standard contracts and requests for quotations. The Department should also clarify its information requirements needed from sample submitters and laboratories so that consistent well location information is obtained with each sample. ***Status: Implemented/Resolved***
14	That the Department develop and implement appropriate monitoring procedures to ensure laboratories comply with contract requirements and performance expectations. ***Status: Implemented/Resolved***
16	That the Department develop a responsibility and action protocol document in consultation with all key stakeholders. ***Status: Work In Progress***
17	That the Department document investigation protocols. ***Status: Work In Progress***

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Representations from the Department of Water Stewardship	
19	That the Department, in consultation with well drillers and other stakeholders, review licensing certification and insurance requirements of well drillers, pump installers and other servicing technicians. We further recommend that licensing criteria be included in the regulations to *The Ground Water and Water Well Act.* ***Status: Work In Progress***
21	That the Department review its current licensing process and develop the policies and procedures that are found necessary to improve the process. ***Status: Work In Progress***
22	That the Department review the requirement of providing and contacting references as part of its overall review of the current licensing process. ***Status: Work In Progress***
23	That the Department conduct the licence renewal process before the end of the calendar year. ***Status: Implemented/Resolved*** *Although the Department is starting its renewal process before the end of the calendar year, most drillers are not renewing their licences until the new year. The Department follows up with those drillers who have not renewed their application to ensure that drillers do not begin drilling prior to obtaining a licence.*
25	That the Department, in consultation with well drillers and other stakeholders, develop appropriate standards for the drilling construction and sealing of water wells and incorporate these standards in legislation. ***Status: Work In Progress***
28	That the driller's reports include a standard certification by the well drillers as to compliance with applicable legislation and truthfulness of the data submitted. ***Status: Work In Progress***
29	That the Department, in consultation with well drillers, pursue an amendment to the legislation to implement a reasonable and enforceable timeline for the filing of well driller's reports. In the interim, that the Department take reasonable steps to enforce the existing Regulation. ***Status: Work In Progress***

Web Version

Representations from the Department of Water Stewardship	
31	That, once appropriate well drilling and construction standards are in place, the Department review and analyze drillers' reports in sufficient detail to determine whether those standards have been met and direct remedial action where necessary. ***Status: Work In Progress***
32	That the Department review the requirements related to the pumping test, including the type of data collected and reported in the driller's report. ***Status: Work In Progress***
33	That the Department proceed to incorporate in a Regulation appropriate requirements for the completion and submission of abandoned well reports. ***Status: Work In Progress***
34	That once appropriate well sealing standards are in place, the Department review and analyze abandoned well reports in sufficient detail to determine whether those standards have been met and direct remedial action where necessary. ***Status: Work In Progress***
36	That the Department develop a multi-year, comprehensive inspection plan. ***Status: Work In Progress***
37	That the Department develop an annual summary of the key findings from its well inspections, including a discussion of better practices that could have prevented the problem, and that the document be shared with all well drillers. ***Status: Implemented/Resolved***

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Status Reports for Recommendations Issued Before June 30, 2005

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Aboriginal and Northern Affairs

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4.0 Northern Manitoba Community Councils' Financial Reporting Standards

Original issue date - March 2004
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

The March 2004 audit report included 4 recommendations that focused on accounting and financial reporting issues. In our last follow-up, we reported that 3 recommendations remained in progress.

As of June 30, 2010, the Department reported that the remaining recommendations were implemented.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
4	3			1	

Representations from the Department of Aboriginal and Northern Affairs	
1	We recommend that the Department adopt Public Sector Accounting Standards for Local Governments as its financial reporting standards for Northern Community Councils. ***Status: Implemented/Resolved***
2	We recommend that the Department prepare a model set of financial statements using the Public Sector Accounting Standards for Local Governments. Those model financial statements could then be provided to Community Councils as a guide in the preparation of their financial statements. ***Status: Implemented/Resolved***
4	We recommend that the Department develop an appropriate set of guidelines for responding to Communities receiving auditors' reports with a qualified opinion or denial of opinion or which miss reporting deadlines. ***Status: Implemented/Resolved***

Web Version

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Advanced Education and Literacy

5.0 University of Winnipeg - Investigation of Missing Artifacts at the Anthropology Museum of the University of Winnipeg

Original issue date - June 2002
First follow-up issued - March 2009
Second follow-up issued - March 2010

Overall Status of Our Recommendations

Our original report included 19 recommendations. Our last follow-up reported that 17 of the 19 recommendations were implemented/resolved.

In its June 30, 2010 progress report, the University stated that the remaining recommendations were implemented.

In our 2009 follow-up, we reported that the University had moved all objects that were determined to be North American Aboriginal and sacred or ceremonial, and all objects directly related to the community of Pauingassi, to the Manitoba Museum.

During 2010, the Museum and the University were discussing what objects, if any, would be permanently gifted to the Museum, and which portions, if any, would be returned to the University. Until a decision is reached, the Museum will continue to maintain the artifacts.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
19	2			17	

Representations from the University of Winnipeg

4	That all artifacts received by the Department be promptly entered into the catalogue record. Similarly, if artifacts are deaccessioned or otherwise permanently removed from the collection, the catalogue record should be updated promptly. ***Status: Implemented/Resolved***

Web Version

Representations from the University of Winnipeg	
7	That the artifact catalogue be verified to the actual artifacts on hand on an annual basis. The count should be monitored by someone independent of the Department, such as the University's internal auditor. All missing artifacts should be noted and reported to the Dean of Social Science for follow up action. ***Status: Implemented/Resolved***

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6.0 University of Winnipeg - Investment in Information Technology

Original issue date - June 2000
First follow-up issued - March 2009
Second follow-up issued - March 2010

Overall Status of Our Recommendations

Our original report included 13 recommendations. As of our last follow-up report, 3 recommendations remained in progress.

In its June 30, 2010 progress report, the University stated that 2 recommendations remained in progress and they did not intend to implement 1 recommendation.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
13			1	10	2

Representations from the University of Winnipeg

2b	That TSC and senior management develop and implement an action plan to deal with the backlog of changes desired to the Financial Information System in a timely fashion. ***Status: Do Not Intend To Implement*** *Management indicated that the current financial system requires replacement. The University plans to undertake a needs assessment and selection process which will result in the replacement or full upgrade to the latest version of the existing software and has requested resources for this initiative; however, funding has not been made available to date.*
6	That senior management define the services and expected service levels to be provided by TSC, and that TSC management communicate these service levels to users. ***Status: Work In Progress***
7	That management monitor the service levels achieved against the published service levels. ***Status: Work In Progress***

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7.0 University of Winnipeg - Financial Review

Original issue date - March 2004
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

The original report contained 15 recommendations, 14 of which were addressed to the University of Winnipeg, and 1 of which was addressed to the Council on Post-Secondary Education (COPSE). As of our last follow-up, the 1 recommendation to COPSE remained in progress.

We reported in our last follow-up that the remaining recommendation would only be considered implemented once the University sustained a surplus for two consecutive years. As of March 31, 2010, the University incurred an operating deficit.

Status of Recommendations						
		Recommendations Considered Cleared				
Total Recommendations		Implemented/ Resolved	Action no Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
University	14				14	
COPSE	1					1
Total	**15**				**14**	**1**

Representations from the Council on Post-Secondary Education

1	That COPSE ensure that the University of Winnipeg is operating under a balanced budget and should ensure that communication around funding and budget approval are formalized. ***Status: Work In Progress***

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8.0 Department of Advanced Education - Student Financial Assistance Program

Original issue date - September 2002
First follow-up issued - March 2009
Second follow-up issued - March 2010

Overall Status of Our Recommendations

Our original report contained 54 recommendations. As of our last follow-up, the Department had 5 recommendations that were in progress.

In its June 30, 2010 progress report, the Department reported that all 5 recommendations remained in progress.

The Department told us that they are developing a new Student Financial Aid Information System that has a June 2011 completion target date. They anticipate this system will help them implement recommendations 1, 8 and 25 by June 2011.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
54				49	5

Representations from the Department of Advanced Education and Literacy

1	We recommend, for students who have taken previous post-secondary studies, that the Program obtain the student's most recent academic transcript as part of the application process: • To confirm satisfactory past academic performance; and • As discussed in section 1.3.4.2, to help detect over awards from course-load decreases and withdrawals. ***Status: Work In Progress***
8	That the Program investigate the costs and benefits of establishing electronic data links with Canada Customs and Revenue Agency to verify income earned. ***Status: Work In Progress***

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Representations from the Department of Advanced Education and Literacy	
19	That the Program engage Manitoba public universities and colleges in seeking better coordination and information sharing processes regarding scholarships/bursaries. Such processes could include electronic data links. ***Status: Work In Progress***
25	That the Program conduct quality assurance reviews on the application assessment process. Policies and procedures should be developed to ensure an effective quality assurance review process is in place and include the expectation that application files be selected for review on a random basis and on the basis of risk. ***Status: Work In Progress***
37	That the Program collect historical data in order to establish appropriate benchmarks for the program's collection activity. ***Status: Work In Progress***

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9.0 Keewatin Community College - Investment in Information Technology

Original issue date - February 2002
First follow-up issued - July 2005
Second follow-up issued - March 2009
Third follow-up issued - March 2010

Overall Status of Our Recommendations

Our original report contained 29 recommendations to the University College of the North (UCN, formerly known as Keewatin Community College). As of our last follow-up report, 5 recommendations were in progress.

UCN reported that as at June 30, 2010, 1 recommendation had been implemented and 4 remained in progress.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
29	1			24	4

Representations from University College of the North	
5	That management monitor the actual service levels achieved. ***Status: Implemented/Resolved***
7	That the IT Department establish and document minimum standards and procedures for operating and supporting the technological infrastructure. ***Status: Work In Progress***
10	That the IT Department develop help desk service guidelines and identify, track and report outcome-oriented performance measures for its help desk. ***Status: Work In Progress***
12	That management conduct a detailed evaluation of its distance education program. ***Status: Work In Progress***
26	That the College better segregate its internal network from publicly accessible servers. ***Status: Work In Progress***

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10.0 Red River College of Applied Arts, Science and Technology IT Audit

Original issue date - March 2004
First follow-up issued - March 2009
Second follow-up issued - March 2010

Overall Status of Our Recommendations

Our original report contained a total of 19 recommendations. As of our last follow-up report, 1 recommendation remained in progress.

The College reported as at June 30, 2010, that the remaining recommendation remained in progress. The College had developed an Emergency Response Plan that assigned responsibility for the development, implementation and maintenance of continuity procedures while defining key components of business continuity planning. However, the College had not yet incorporated recovery procedures specific to Information Technology.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
19				18	1

Representations from Red River College

14	We recommend that the Disaster Recovery Plan and Emergency Procedures be updated based on the results of a comprehensive threat and risk assessment and that a copy of the plan be stored off campus. ***Status: Work In Progress***

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Conservation

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11.0 Investigation of Hecla Island Land and Property Transactions

Original issue date - August 2003
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

Our report contained a total of 30 recommendations. As of our last follow-up report, the Department reported that 4 recommendations remained in progress.

As at June 30, 2010, the Department reported that 1 recommendation had been implemented, 1 recommendation no longer required action, and 2 recommendations remained in progress.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
30	1	1		26	2

Representations from the Department of Conservation	
6	That pending the result of the Department of Justice's review of the problematic lot and property transactions, and of the Department seeking legal advice as recommended above, that the Department revisit the existing leasing arrangement for the Gull Harbour Marina. ***Status: Action No Longer Required*** *The Department of Conservation obtained a legal opinion that concluded that the outcome of the court case does not affect the Marina lease situation. The Marina is held as a separate corporation from the individuals involved in the court case. Therefore, the Department will not revisit the lease arrangement for the Gull Harbour Marina.*
19	That background and due diligence inquiries to validate the financial information provided by each respondent to a proposal call, including credit worthiness, be completed and documented by the Department. ***Status: Implemented/Resolved***

Web Version

Representations from the Department of Conservation	
23	That the Department develop formalized policies and procedures to confirm the validity of documentation received which contractually binds the Province with respect to the leasing of lots. ***Status: Work In Progress***
25	That the Department develop formalized policies and procedures to confirm the validity of documentation received which results in the disposal of a Crown asset. ***Status: Work In Progress***

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Family Services and Consumer Affairs

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12.0 Department of Family Services – Child, Family and Community Development Branch – Agency Accountability

Original issue date - Summer 1999
First follow-up issued - July 2005
Second follow-up issued - March 2009
Third follow-up issued – March 2010

Overall Status of Our Recommendations

Our report issued in the summer of 1999 contained a total of 6 recommendations. As of our last follow-up report, 1 recommendation remained outstanding.

The Department reported that as at June 30, 2010 the remaining recommendation had been implemented.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
6	1			5	

Representations from the Department of Family Services and Consumer Affairs	
5	That Branch management initiate timely actions to obtain the information it needs from agencies which have not complied with their reporting obligations. ***Status: Implemented/Resolved***

Web Version

13.0 Family Services and Housing – Child Protection and Support Services

Original issue date - March 2004
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

Our report contained a total of 12 recommendations. As of our last follow-up report, 3 recommendations remained outstanding.

In its June 30, 2010 progress report, the Department reported that 2 recommendations had been implemented, and 1 remained in progress.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
12	2			9	1

Representations from the Department of Family Services and Consumer Affairs	
6	That the Department develop appropriate action plans to respond to CCTCs that regularly miss the deadlines established by the Department for its agency reporting requirements. ***Status: Implemented/Resolved***
7	That the Department establish and implement a process for taking timely, effective action in response to failures by CCTCs to provide required accountability information. ***Status: Implemented/Resolved***
12	That the Department establish a cycle for its quality assurance reviews of the CCTC facilities, to ensure each CCTC facility would be reviewed within a reasonable time frame. ***Status: Work In Progress***

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Housing and Community Development

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14.0 Department of Family Services and Housing - Public Housing Program

Original issue date - December 2002
First follow-up issued - March 2009
Second follow-up issued - March 2010

Overall Status of Our Recommendations

Our December 2002 report contained 40 recommendations. As of our last follow-up report, 7 recommendations remained outstanding.

As at June 30, 2010, the Department reported that 1 recommendation had been implemented, and 6 remained in progress.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
40	1			33	6

Representations from the Department of Housing and Community Development

5	That the Department annually advise Treasury Board of: • The estimated level of expenditures needed for each of the next 10 years to achieve an appropriate balance of housing stock in good and fair condition; and • The major repairs that have been deferred because of limited funding and the project specific risks associated with deferring the major repairs. ***Status: Work In Progress***
9	That the MHA and the Department obtain, from housing projects with multiple floor structures, annual confirmations that comprehensive fire safety plans have been prepared or updated. ***Status: Work In Progress***
10	That, on a cyclical basis, a sample of fire safety plans be assessed for adequacy. ***Status: Work In Progress***

Web Version

Representations from the Department of Housing and Community Development	
11	That staff responsible for fire safety be advised of their responsibilities and provided with appropriate training. ***Status: Work In Progress***
22	That MHA require confirmation annually that district offices have updated their waiting lists. ***Status: Work In Progress***
31	That the quality assurance review process encompass collection practices, particularly in projects experiencing high arrears. ***Status: Implemented/Resolved***
32	That the Department update the Handbook for Sponsors. ***Status: Work In Progress***

Web Version

15.0 Investigation of the Maintenance Branch of the Manitoba Housing Authority

Original issue date - November 2004
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

Our report from 2004 contained a total of 21 recommendations. As of our last follow-up, 7 recommendations remained in progress.

The Department reported that as at June 30, 2010, 1 recommendation had been implemented, and 6 remained in progress.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
21	1			14	6

Representations from the Department of Housing and Community Development

1	That the Department annually advise Treasury Board: • Of the estimated level of expenditures noted for each of the next five years through the submission of the five-year plan in order to ensure that the housing stock is maintained in good and fair condition; and • Of the major repairs that have been deferred because of funding limitations and the risks associated with deferring these major repairs. ***Status: Work In Progress***
8	That MHA establish internal communication policies, where appropriate, to ensure that all concerns and issues identified to management are acted upon and the results are communicated to those concerned in a timely manner. ***Status: Implemented/Resolved***

Web Version

Representations from the Department of Housing and Community Development	
11	That MHA review the current tendering process to establish an appropriate segregation of duties whereby no individual in any staff position is involved in more than one phase of the process. ***Status: Work In Progress***
12	That MHA develop supplier service evaluation criteria and procedures to identify and assess vendors' qualifications and develop an approved listing of vendors. These policies should, at a minimum, include processes for verifying qualifications; monitoring contract performance; and, a documented process for the termination of contracts. ***Status: Work In Progress***
14	That MHA implement a perpetual inventory system that would allow them to identify and monitor the ongoing purchase and disposition of office furniture, office equipment, project equipment and consumable goods. ***Status: Work In Progress***
15	That MHA develop detailed rules for the input of data into the Maintenance Management System (MMS) along with system enhancements which direct the input of selections to accomplish consistent categorization of expenses. Proper categorization would allow management to receive accurate and consistent information on a timely basis. ***Status: Work In Progress***
21	That considering the current needs of the aging MHA housing stock, we recommend that MHA make every effort to complete the implementation of the audit recommendations contained in the OAG report of December 2002 in a timely manner. ***Status: Work In Progress***

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Innovation, Energy and Mines

16.0 Information Technology Organization

Original issue date - March 2004
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

Our report contained a total of 5 recommendations. As of our previous follow-up report, 1 recommendation remained in progress.

The Department reported that as at June 30, 2010 the last recommendation remained in progress.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
5				4	1

Representations from the Department of Innovation, Energy and Mines

4	That the Province develop a performance measurement system for IT, with consideration given to recognized systems, such as the Balanced Business Scorecard. ***Status: Work In Progress***

Web Version

17.0 Computer Security Incident Response Capability

Original issue date - March 2004
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

Our original report contained a total of 7 recommendations. As of our previous follow-up report, 5 recommendations remained in progress.

The Department reported that as at June 30, 2010, 1 recommendation was implemented, and 4 recommendations remained in progress. The Department has established a process that involves assessing, remediating and aggregating multiple servers, which includes security updates. The process is currently underway, but not yet complete.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
7	1			2	4

Representations from the Department of Innovation, Energy and Mines

1	We recommend implementing arrangements to ensure that security updates are applied on a timely basis to computers. ***Status: Work In Progress***
2	We recommend developing a technological infrastructure plan that specifies technology that is suitably matched with the strategic plan for information technology and deals with security concerns about using older computers and operating system software no longer supported by the developer. ***Status: Work In Progress***

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Representations from the Department of Innovation, Energy and Mines	
4	We recommend developing a plan to ensure that computer system logging and monitoring of security relevant activities is performed appropriately. Such a plan should include having servers in Departments standardized to the extent practical to ensure efficient and effective system administration, including the logging and monitoring of security relevant activities. Also, the plan should include ensuring that adequate security related training is provided to Department staff members who administer their application servers. ***Status: Work In Progress***
5	We recommend that activities, such as intrusion detection analysis, be reviewed to determine if they should be conducted not only during regular business hours, but during off hours. ***Status: Implemented/Resolved***
6	We recommend that the Risk Management Policy include specific requirements for risk assessments to be performed as part of strategic and business planning, as well as disaster recovery/business continuity plans to be developed with the involvement of all relevant groups. ***Status: Work In Progress***

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Justice

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18.0 Department of Justice - Maintenance Enforcement Program

Original issue date - Autumn 1997
First follow-up issued - February 2002
Second follow-up issued - July 2005
Third follow-up issued - March 2009
Fourth follow-up issued – March 2010

Overall Status of Our Recommendations

Our 1997 report included 18 recommendations. As of our previous follow-up report, 8 recommendations were in progress.

The Department indicated that as at June 30, 2010 all of the remaining recommendations remained in progress as they are contingent upon the implementation of a new information technology system. The Department indicated that work continues on the development of a new information system and anticipates it will be completed in 2011.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
18				10	8

Representations from the Department of Justice

2	That management enhance data input processes to reduce the risk of undetected input errors. ***Status: Work In Progress***
4	That enforcement officers review all orders in default, on a periodic basis, to determine what enforcement actions are required. ***Status: Work In Progress***
7	That management review the enforcement action coding system to ensure its completeness, appropriateness, and ease of recording. ***Status: Work In Progress***

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Representations from the Department of Justice	
8	That management enhance the Maintenance Enforcement information system by automating all enforcement actions. ***Status: Work In Progress***
9	That management enhance the activity log update process to facilitate the entry of pertinent information. ***Status: Work In Progress***
10	That management enhance the Maintenance Enforcement information system to automatically notify officers of variable order income reports that are due. ***Status: Work In Progress***
11	Upon the development of measurable, results-oriented objectives, we recommend that management design and implement system enhancements that would provide management with meaningful performance information. ***Status: Work In Progress***
12	That information to the Legislative Assembly include sufficient details about the planned and actual performance levels for key output and outcome measures. ***Status: Work In Progress***

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Local Government

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19.0 Review of Municipal Financial Accounting and Reporting Standards in Manitoba

Original issue date - September 2002
First follow-up issued - March 2004
Second follow-up issued - March 2009
Third follow-up issued - March 2010

Overall Status of Our Recommendations

Our report included 1 recommendation for the Department of Local Government around the preparation of municipal financial statements.

The Department indicated in our last follow-up report that for the year ended December 31, 2009, each municipality was expected to prepare their financial statements in accordance with public sector accounting standards (PSAB).

As of June 30, 2010, the Department reported that the recommendation was implemented. The Department told us the municipalities were completing their December 31, 2009 financial statements in accordance with PSAB. But due to the number of major one-time implementation issues the majority of the municipalities had not submitted their audited financial statements prior to the June 30, 2010 filing deadline. As of December 31, 2010, about 40% of the municipalities had submitted financial statements. The Department told us they will continue to provide assistance and support to the municipalities towards the completion of their 2009 financial statements. After this time, consultations will take place with municipal auditors, municipalities and municipal associations to quantify these issues and examine possible solutions.

We are satisfied that the Department is taking the necessary steps to ensure that municipalities are completing their financial statement in accordance with PSAB.

Status of Recommendations					
	Recommendations Considered Cleared				
Total Recommendations	Implemented/ Resolved	Action No Longer Required	Do Not Intend to Implement	Follow-up Previously Completed	Work In Progress
1	1				

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Representations from the Department of Local Government	
1	That the Department of Intergovernmental Affairs consider what role it can undertake in encouraging financial statements of municipalities to be prepared in accordance with the PSAB recommendations of the Canadian Institute of Chartered Accountants, which in turn would have municipalities preparing annual audited financial statements in compliance with Section 183(1) of *The Municipal Act.* • This could involve discussions with the Institute of Chartered Accountants of Manitoba (ICAM), the Association of Manitoba Municipalities (AMM), and the Manitoba Municipal Administrators' Association (MMAA) to develop a time table for adopting generally accepted accounting principles over a short period of time; eliminating the prescribed form in favour of a general requirement for financial statements to be prepared in accordance with PSAB; invitation of PSAB representatives to conduct training in Manitoba; discussions with the ICAM to inform the professions of changes; and having municipalities discuss with their external auditors a timetable for adopting generally accepted accounting principles as soon as possible so that they can move into compliance with *The Municipal Act.* • The Department could prescribe a standard audit opinion that states that financial statements are *"in accordance with recommendations made by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants".* ***Status: Implemented/Resolved***

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20.0 Investigation of the Rural Municipality of St. Clements

Original issue date - September 2002
First follow-up issued - March 2009
Second follow-up issued – March 2010

Overall Status of Our Recommendations

Our September 2002 report contained a total of 12 recommendations. Of these recommendations, 11 were addressed to the Rural Municipality of St. Clements (RM) and 1 recommendation was addressed to the Department.

As of June 30, 2010, the 1 remaining recommendation to the RM remained in progress.

Status of Recommendations						
		Recommendations Considered Cleared				
Total Recommendations		Implemented/ Resolved	Action No Longer Required	Do Not Intend To Implement	Follow-up Previously Completed	Work In Progress
RM	11				10	1
Department	1				1	
Total	**12**				**11**	**1**

Representations from the Rural Municipality of St. Clements

7	That the RM establish a tendering policy that is applied consistently for significant purchases of goods and services. ***Status: Work In Progress***

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